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April 26, 2005

Mary L. Cottrell, Secretary  
Department of Telecommunications & Energy  
Commonwealth of Massachusetts  
One South Station, 2<sup>nd</sup> Floor  
Boston, Massachusetts 02110

**Re: D.T.E. 04-33 - Petition of Verizon New England Inc. for Arbitration**

Dear Ms. Cottrell:

Enclosed for filing in the above-referenced matter is Verizon Massachusetts' Reply Brief.

Thank you for your assistance in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Alex W. Moore", written in a cursive style.

Alexander W. Moore

Enclosure

cc: Service List (electronic distribution only)